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August 9, 2023

VIA ECF

Magistrate Judge Lehrburger
The Honorable Robert W. Lehrburger
United States District Court Southern District of New York
500 Pearl Street, Courtroom 18D
New York, NY 10007

Re: *Hafizov v. BDO USA, LLP, et al.*; Case No.: 1:22-cv-08853 (JPC) (RWL)

Dear Magistrate Judge Lehrburger:

Defendants BDO USA, LLP (“BDO”), Janet Bernier (“Ms. Bernier”) and Matthew Dyment (“Mr. Dyment”) (together, the “Defendants”) respectfully submit this letter in response to the Court’s Order to submit the number of Senior Managers within BDO’s State and Local Tax (“SALT”) group in the Northeast Region during the time of Plaintiff’s employment. *See* Transcript of July 19, 2023 Oral Argument at 17–19.

Defendants state that during the time of Plaintiff’s employment, there were **thirteen (13) employees** who served as Senior Manager in the SALT group in the Northeast Region, including Plaintiff himself. As discussed during the Court conference, in order to identify all Senior Managers in the SALT group during the relevant time period, BDO was required to individually review the titles and reporting relationships of current and former employees during this period. Any additional searches would be equally time intensive. Moreover, as previously identified there were only five (5) Senior Managers who served in the SALT group in the New York office and reported directly to both Ms. Bernier and Mr. Dyment since 2014.¹ Defendants firmly believe that only those Senior Managers in the New York SALT group who served under both Ms. Bernier and Mr. Dyment can validly be considered to be “comparators” of Plaintiff in material respects.

By copy of this letter, we have informed all counsel of the information disclosed herein.

¹ As noted during the July 19, 2023 conference, Mr. Dyment became head of the Northeast Region’s SALT group in early May 2022. This means that Plaintiff and the other Senior Managers in SALT Northeast would have only directly reported to both Mr. Dyment and Ms. Bernier after this date. *See* Transcript of July 19, 2023 Oral Argument at 14–16.

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Respectfully,



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cc: All counsel (via ECF)